provision for 'Travelling allowance' under 'Legislative Council' on account of enhanced rates, the provision for the Special Finance Committee and the lump provisions for revision of the offices of the Sarvadhikarikar and the Special Palace Officer.

Accounts and Finance.—Under 'Accounts and Finance', besides the provision for the temporary staff entertained in the course of the year for the better efficiency of Local Audit and for meeting the increased work in the office, provision is also made for the training of a Superintendent in the Accountant-General's Office. Rapid changes are taking place in the system of accounts, and the Government deem it extremely desirable that their Account Office should occasionally send a few of the senior officers of the department for gaining practical experience of the up-to-date account systems. I am sure that on this policy of the Government for ensuring greater efficiency of their Account Department, there cannot be two opinions. This course, as it seems to me, is all the more necessary, as the House has rightly set its face against the system of Test Audit at the hands of outside experts which was made clear during the last budget session.

Education.—The growth of expenditure on 'Education' has already been adverted to in my last budget speech. Reviewing the increase of expenditure under 'Education' from Rs. 4·93 lakhs in 1090 to Rs. 9·89 lakhs in 1099, I observed that "at this rate of growth it will be impossible to finance Education a few years later, unless adequate steps are taken to provide permanent sources of revenue for meeting the expenditure." The actuals of the subsequent year only tend to confirm my view. From Rs. 9·89 lakhs in 1099 it rose to Rs. 11·17 lakhs in 1100, and according to the revised estimate of the current year it is expected to come to Rs. 11·95 lakhs, while the provision for the next year is fixed at Rs. 12·68 lakhs. Though mindful of the risk of being labelled a reactionary and a retrograde, I am once more constrained to remark that we have reached the stage of maximum expenditure in the Education Department which now consumes nearly 1/5 of the aggregate revenues of the State, not to speak of the expenditure for school buildings which is met from our Public Works Department. The spread of Education is no doubt an obligation on Government; but a sense of proportion has to be preserved, and nobody in this House, I believe, would advocate further expansion without great risk to our finances. At any rate without a fresh addition to our revenue, it may not be possible to sustain this burden on our revenues much longer. Our only hope lies in the levy of an educational cess, and I think the Special Finance Committee to whom the question has been

LIBRARY ARCHIVES Kerala Legislative Assembly